

(F) to carry out the Educational Research, Development, Dissemination, and Improvement Act;

(G) to carry out the National Education Statistics Act of 1994;

(H) to carry out section 10601 of the Elementary and Secondary Education Act of 1965;

(I) to carry out section 2102 of the Elementary and Secondary Education Act of 1965; or

(J) to carry out part K of the Elementary and Secondary Education Act of 1965; or

(2) 50 percent of the amount appropriated under title III under the headings "Rehabilitation Services and Disability Research" and "Vocational and Adult Education".

(c) Each local educational agency shall conduct a census to determine the number of kindergarten through grade 12 students served by the local educational agency not later than 21 days after the beginning of the school year. Each local educational agency shall submit the number to the Secretary.

(d) The Secretary shall determine the amount awarded to each local educational agency under this section as follows:

(1) First, the Secretary, using the information provided under subsection (c), shall determine a per child amount by dividing the total amount of funds described in subsection (b), by the total number of kindergarten through grade 12 students in all States.

(2) Second, the Secretary, using the information provided under subsection (c), shall determine the baseline amount for each local educational agency by multiplying the per child amount determined under paragraph (1) by the number of kindergarten through grade 12 students that are served by the local educational agency.

(3) Lastly, the Secretary shall compute the amount awarded to each local educational agency as follows:

(A) Multiply the baseline amount determined under paragraph (2) by a factor of 1.1 for local educational agencies serving States that are in the least wealthy quintile of all States as determined by the Secretary on the basis of the per capita income of individuals in the States.

(B) Multiply the baseline amount by a factor of 1.05 for local educational agencies serving States that are in the second least wealthy such quintile.

(C) Multiply the baseline amount by a factor of 1.00 for local educational agencies serving States that are in the third least wealthy such quintile.

(D) Multiply the baseline amount by a factor of .95 for local educational agencies serving States that are in the fourth least wealthy such quintile.

(E) Multiply the baseline amount by a factor of .90 for local educational agencies serving States that are in the wealthiest such quintile.

(e) If the total amount of funds made available to carry out this section is insufficient to pay in full all amounts awarded under subsection (d), then the Secretary shall ratably reduce each such amount.

(f) If the Secretary determines that a local educational agency has knowingly submitted false information under subsection (c) for the purpose of gaining additional funds under this section, then the local educational agency shall be fined an amount equal to twice the difference between the amount the local educational agency received under subsection (d), and the correct amount the local educational agency would have received if the agency had submitted accurate information under subsection (c).

(g) In this section—

(1) the term "local educational agency" has the meaning given the term in section 14101 of the Elementary and Secondary Education Act of 1965;

(2) the term "Secretary" means the Secretary of Education; and

(3) the term "State" means each of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the United States Virgin Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau.

## NOTICE OF POSTPONEMENT OF HEARING

### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. MURKOWSKI. Mr. President, I would like to announce for the public the postponement of a hearing scheduled before the full Committee on Energy and Natural Resources.

The hearing was to take place Tuesday, September 16, 1997, at 10 a.m. in room SD-366 of the Dirksen Senate Office Building in Washington, DC. The purpose of the hearing was oversight of Federal outdoor recreation policy. The hearing will be rescheduled for a later date.

For further information, please call Kelly Johnson at (202) 224-3329.

## ADDITIONAL STATEMENTS

### INCOME AVERAGING FOR FARMERS

• Mr. FAIRCLOTH. Mr. President, I heard some good words about a provision of the tax bill from the folks back home during August recess, and I want to pass on their comments.

The subject was income averaging for farmers. The tax bill restored this important financial management tool. I commend Senator SHELBY and Senator BURNS for their fine leadership on this bill.

The American farmer is the most efficient food producer in the world. The average farmer grows food and fiber for close to 130 people. The people of the United States thus enjoy the most plentiful and affordable food supply in the world.

However, the American farmer faces numerous obstacles, from unpredictable weather to natural disasters, from outbreaks of insects and disease to excessive Government regulations.

As a farmer for more than 50 years, I know that there is one constant in farming, and that is unpredictability.

For many years, the American farmer was permitted to average his income over a 2-year period, and this brought some predictability to their Federal income taxes. It meant that farmers were allowed to moderate the tax effects of the natural boom and bust cycle that is so familiar to many farmers.

The 1986 Tax Reform Act, however, abolished income averaging for farmers. The tax bill reduced the number of tax brackets and cut the top rate to 28 percent. Of course, just 7 years later, the number of brackets jumped and the top rate soared to 39.6 percent.

Further, the American farmer faced another major change, the 1996 farm bill. The new farm bill abolished the traditional price deficiency payments—the price supports that guaranteed a certain farm income—and it set the farm programs on a market-oriented path.

The increased exposure of the farmer to the risks of the markets and the risks of the elements, coupled with tax rates that approach 40 percent, underscore the need to restore income averaging.

It is difficult for the small farmer to create a farm business plan that can anticipate the surges and dives in income that are part of farm life. It is tough to plan for tax management due to the uncertainties of farm operations.

The farmer struggles to pay his bills, much less save, in a bad year, and he faces high tax rates in his good years. As a result, compared to people who earn stable incomes, farmers pay taxes at a higher cumulative rate.

Mr. President, the farmer is the backbone of this Nation, and he keeps us fed. He is essential to our Nation and to the health of rural communities.

The current Tax Code and regulatory requirements are burdens that plague North Carolina farmers and all American farmers and ranchers.

The Tax Code needs to reflect their contributions to our health and our balance of trade. This provision will be a real help for farmers and farm communities across this Nation. It will save American farmers more than \$150 million, and, more important, it will save some farms and the families who work them from financial ruin in the rough years inherent in agriculture.

That's good for farmers and good for America. •

## HONORING RICHARD B. MCCALL

• Mr. DODD. Mr. President, I rise today to recognize a remarkable public servant from my home State of Connecticut—Richard B. McCall, who this past month left the Connecticut Department of Motor Vehicles after 31 years of working as the head of its Handicapped Driver Training Program.

The Connecticut DMV's Handicapped Driver Training Program is the only one in the country where a licensed state agency provides free driver training for the handicapped. It began in 1945, in order to meet the needs of disabled World War II veterans, and for more than five decades this program has helped handicapped residents of Connecticut to function as independent and productive members of society. No individual is more closely linked to this program and its long-term success than Dick McCall.

Since taking charge of the program in 1966, Mr. McCall has personally helped to train more than 3,500 Connecticut residents with disabilities who now hold driver's licenses. He made